



QUARTERLY SUMMARY OF STATE AND LOCAL TAX REVENUE, JANUARY-MARCH 1965

U.S. DEPARTMENT OF COMMERCE
John T. Connor, Secretary
BUREAU OF THE CENSUS

QUARTERLY TAX REPORTS

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Taxes collected by State and local governments in the United States totaled \$50.4 billion during the 12 months ended with March 1965. This reflects an increase of \$3.2 billion or 6.7 percent from a year earlier. State taxes amounted to \$25.4 billion, or 7.2 percent more than in the 12 months ended with March 1964; the yield of locally imposed taxes rose 6.3 percent, to \$25.0 billion. Following is a summary by type of tax:

Type of tax	Amount (in millions of dollars) 12 months ended with March		Per- cent in- crease
	1965	1964	
Total.....	50,360	47,180	6.7
Property.....	22,659	21,228	6.7
Other than property....	27,701	25,952	6.7
General sales and gross receipts.....	7,722	7,100	8.8
Motor fuel sales....	4,252	4,047	5.1
Individual income...	3,967	3,627	9.4
Motor vehicle and operators' licenses	2,047	2,015	1.6
Corporation net income.....	1,776	1,689	5.2
All other.....	7,937	7,474	6.2

During the first quarter of calendar 1965, collections of State and local taxes amounted to \$12.5 billion. As compared with the corresponding quarter of 1964, this indicates a rise of \$523 million, or 4.4 percent, with State tax revenue up 3.7 percent and local taxes up 5.2 percent. These and other quarterly amounts are reported in table 1.

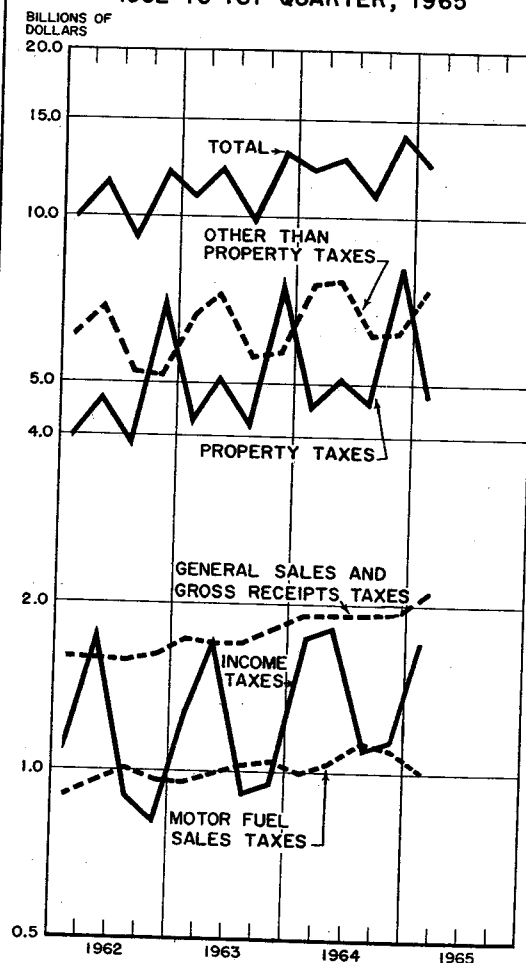
The accompanying chart shows trends in State and local government tax revenue, on a quarterly basis, since the beginning of the calendar year 1962.

Numerous factors influence the quarterly pattern of collections for particular tax categories. For example, the timing of income tax collections is affected by filing dates early in the calendar year (but with this factor increasingly tempered by withholding provisions for personal

income taxes in a growing number of States). The pattern of property tax collections is determined by legal provisions establishing tax liability dates and allowing payments by install-

TRENDS IN QUARTERLY COLLECTIONS OF STATE AND LOCAL TAXES, TOTAL AND SELECTED TYPES:

1962 TO 1ST QUARTER, 1965



U.S. DEPARTMENT OF COMMERCE, BUREAU OF THE CENSUS

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ments. However, there is considerable diversity from State to State with regard to these characteristics of property taxation.¹

Trends and seasonal variations in State and local tax revenue during the period covered by table 1 have also been influenced by numerous other factors, including statutory changes in tax rates, adjustments by legislation or legal rulings in the coverage of particular taxes, and major shifts in the method or timing of collections, such as the adoption or revision of withholding or installment provisions. Such factors are likely to deserve special attention in the interpretation of significant changes in individual States' collections from particular taxes, as presented in table 3.

In addition to giving quarterly data, table 1 presents nationwide tax revenue amounts for recent cumulative 12-month intervals. These statistics reflect continuance of the upward trend in State and local taxes that has been indicated by recent annual Census Bureau reports on governmental finances.² It should be noted, however, that the statistics in those publications pertain to fiscal years (i.e., for most States and school districts the fiscal year ended June 30, but for other governmental units commonly the calendar year or some other 12-month interval). Accordingly, the nationwide amounts shown in table 1 cannot be used in direct conjunction with fiscal year aggregates published for earlier periods to derive a directly consistent historical series.

Table 2 reports local collections of property taxes for selected major local areas, i.e., the standard metropolitan statistical areas ("SMSA's") that had a population of 700,000 or more in 1960 and their component counties, as well as all other county-type areas that had a 1960 population of 250,000 or more.

Table 3 shows the amounts collected by individual State governments (and by the District of Columbia) from each of four major types of taxes. Additional background for the use and interpretation of these data appears in the report described in footnote 1.

CONCEPTS AND TERMINOLOGY

In this as well as other Census Bureau reports on governmental finances, the concept of "taxes" is intended to comprise all "compulsory contributions exacted by a government for public purposes, except employer and employee assess-

¹A more complete discussion of intrayear tax revenue patterns was included in Tax Revenue of State and Local Governments in Calendar 1962 (State and Local Government Special Study No. 46, issued August 1, 1963).

²Statistics on State and local tax revenue are reported nationally and by States in the annual report, Governmental Finances in 1963-64. More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the reports, State Tax Collections in 1964 and Compendium of State Government Finances in 1964.

ments for retirement and social insurance purposes, which are classed as insurance trust revenue." Outside the scope of this report, accordingly, are collections from the "unemployment compensation taxes" imposed by each of the State governments and the District of Columbia. Included, however, are all receipts from licenses and compulsory fees, including those which are imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report will be suggested by their headings; explicit definitions appear in the report cited in footnote 1. Of the State-local collections summarized here briefly under the residual heading "All other taxes," a major portion (56 percent in the fiscal year 1963) involves selective sales taxes, such as those on cigarettes, liquor, and public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

SOURCES OF DATA, AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 96 percent of the collection amounts summarized in table 1. The remaining 4 percent (making up 8 percent of the local government total, and representing about one-sixth of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Census Bureau surveys of local government finances.

Property tax amounts shown in table 1 are estimates based upon information about a stratified sample panel of 521 counties or county-type areas, which are served altogether by approximately 6,200 local tax collecting agencies. Month-by-month collection figures were requested by mail from all these agencies, and reports were obtained from about 91 percent of them. Sampling variation was calculated for the property tax data thus developed from the initial sample survey, covering 1962. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of about 1 1/2 percent.

ACKNOWLEDGEMENT

Appreciation is extended to the numerous State and local officials who supplied basic data needed for the preparation of this report.

Table	TABLES	Page
1.--National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax: First Quarter of 1965 and Prior Periods		3
2.--Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended March 1965, and Prior Periods		4
3.--Collections of Selected State Taxes, for States: First Quarter of 1965 and Prior Periods		6

Table 1.--NATIONAL TOTALS OF STATE AND LOCAL TAX REVENUE, BY LEVEL OF GOVERNMENT AND BY TYPE OF TAX:
FIRST QUARTER OF 1965 AND PRIOR PERIODS
(Millions of dollars)

Period	Total	Level of tax-imposing government		Type of tax						
		State	Local	Property	General sales and gross receipts	Motor fuel sales	Individual income	Corporation net income	Motor vehicle and operators' licenses	All other
QUARTERS										
1965:										
1st quarter.....	12,541	7,315	5,226	4,756	2,033	1,003	1,006	724	965	2,054
1964:										
4th quarter.....	14,313	5,544	8,769	8,198	1,905	1,087	843	275	280	1,725
3d quarter.....	10,609	5,418	5,191	4,539	1,885	1,129	781	295	243	1,737
2d quarter.....	12,897	7,098	5,799	5,166	1,899	1,033	1,337	482	559	2,421
1st quarter.....	12,018	7,051	4,967	4,447	1,923	979	1,017	723	985	1,944
1963:										
4th quarter.....	13,267	5,037	8,230	7,647	1,823	1,048	719	223	245	1,562
3d quarter.....	9,590	4,933	4,657	4,089	1,682	1,031	645	256	235	1,652
2d quarter.....	12,305	6,657	5,648	5,045	1,672	989	1,246	487	550	2,316
1st quarter.....	10,690	6,106	4,584	4,123	1,715	936	782	476	884	1,774
1962:										
4th quarter.....	12,251	4,589	7,662	7,164	1,603	946	589	198	246	1,505
3d quarter.....	8,936	4,639	4,297	3,777	1,558	1,007	634	255	209	1,496
2d quarter.....	11,602	6,382	5,220	4,703	1,578	949	1,254	535	482	2,101
1st quarter.....	9,949	5,592	4,357	3,949	1,602	875	703	365	872	1,583
12 MONTHS ENDING										
March 1965.....	50,360	25,375	24,985	22,659	7,722	4,252	3,967	1,776	2,047	7,937
December 1964.....	49,837	25,111	24,726	22,350	7,612	4,228	3,978	1,775	2,067	7,827
September 1964.....	48,791	24,604	24,187	21,799	7,530	4,189	3,854	1,723	2,032	7,664
June 1964.....	47,772	24,119	23,653	21,349	7,327	4,091	3,718	1,684	2,024	7,579
March 1964.....	47,180	23,678	23,502	21,228	7,100	4,047	3,627	1,689	2,015	7,474
December 1963.....	45,852	22,733	23,119	20,904	6,892	4,004	3,392	1,442	1,914	7,304
September 1963.....	44,836	22,285	22,551	20,421	6,672	3,902	3,264	1,415	1,915	7,247
June 1963.....	44,182	21,991	22,191	20,109	6,548	3,878	3,256	1,411	1,889	7,091
March 1963.....	43,479	21,716	21,763	19,767	6,454	3,838	3,268	1,455	1,821	6,876
December 1962.....	42,738	21,202	21,536	19,593	6,341	3,777	3,191	1,342	1,809	6,685

Note: Because of rounding, detail may not add to totals. Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 92 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual (fiscal year) surveys for 1963 and earlier years. See text discussion of "Sources of Data, and Limitations."

QUARTERLY TAX REPORTS

Table 2.--LOCAL COLLECTIONS OF PROPERTY TAXES IN SELECTED LOCAL AREAS: 12 MONTHS ENDED MARCH 1965, AND PRIOR PERIODS
(Dollar amounts in millions. Includes all Standard Metropolitan Statistical Areas which had a 1960 population of 700,000 or more, with their component counties, plus all other counties that had a 1960 population of at least 250,000, except as noted.)

		Collections, 12 months ended March				Col-lections during calendar year 1964			Collections, 12 months ended March				Col-lections during calendar year 1964
Area	Area popu-lation, 1963 or 1960 ¹	1965	1964	Percent in-crease or de-crease (-)	Area		Area popu-lation, 1963 or 1960 ¹	1965	1964	Percent in-crease or de-crease (-)			
ALABAMA													
Jefferson County.....	*634,864	30.8	30.0	2.7	30.4	INDIANA							
Mobile County.....	*314,301	13.8	13.4	3.0	13.8	(See also Kentucky and Ohio)							
ARIZONA													
Maricopa County.....	*663,510	90.1	96.6	-6.7	89.4	Indianapolis SMSA.....	964,000	(NA)	(NA)	(NA)	133.4		
Pima County.....	*265,660	41.4	40.6	2.0	41.3	Hamilton County.....	44,000	(NA)	(NA)	(NA)	5.0		
CALIFORNIA													
Anaheim-Santa Ana-Garden Grove SMSA (Orange County).....	957,000	173.6	139.5	24.4	161.3	Hancock County.....	30,000	1.2	(NA)	(NA)	1.1		
Los Angeles-Long Beach SMSA (Los Angeles County).....	6,559,000	1,159.5	1,124.8	3.1	1,139.6	Hendricks County.....	46,000	3.6	(NA)	(NA)	3.6		
San Bernardino-Riverside-Ontario SMSA.....	936,000	154.4	141.8	8.9	153.4	Johnson County.....	47,000	3.9	4.4	-11.4	4.1		
Riverside County.....	359,000	62.7	55.3	13.4	62.3	Marion County.....	725,000	112.8	103.6	8.9	112.9		
San Bernardino County.....	578,000	91.7	86.5	6.0	91.1	Morgan County.....	37,000	(NA)	(NA)	(NA)	3.3		
San Diego SMSA (San Diego County).....	1,113,000	149.5	142.8	4.7	149.5	Shelby County.....	35,000	3.4	(NA)	(NA)	3.4		
San Francisco-Oakland SMSA.....	2,838,000	543.6	(NA)	(NA)	548.4	Lake County.....	*513,269	99.9	101.9	-2.0	105.0		
Alameda County.....	984,000	172.4	156.4	10.2	180.2	IOWA							
Contra Costa County.....	455,000	101.3	88.8	14.1	99.4	Polk County.....	*266,315	48.8	48.9	-0.2	49.9		
Marin County.....	167,000	34.8	(NA)	(NA)	34.2	KANSAS							
San Francisco City.....	741,000	141.0	137.6	2.5	140.7	(See also Missouri)							
San Mateo County.....	490,000	94.1	88.6	6.2	93.9	Sedgwick County.....	*343,231	56.7	55.4	2.3	53.5		
Other counties:						KENTUCKY							
Fresno.....	*365,945	65.5	59.0	11.0	64.6	(See also Ohio)							
Kern.....	*291,984	62.7	58.5	7.2	62.1	Louisville, Ky.-Ind. SMSA.....	760,000	63.3	(NA)	(NA)	61.6		
Sacramento.....	*502,778	91.1	79.7	14.3	89.5	Jefferson County, Ky.....	642,000	52.8	49.2	7.3	52.2		
Santa Clara.....	*642,315	159.5	142.9	11.6	167.9	Clark County, Ind.....	66,000	4.2	(NA)	(NA)	4.3		
COLORADO													
Denver SMSA.....	1,051,000	148.4	(NA)	(NA)	146.2	Floyd County, Ind.....	53,000	6.3	(NA)	(NA)	5.1		
Adams County.....	149,000	17.2	17.9	-3.9	18.0	LOUISIANA							
Arapahoe County.....	135,000	20.2	(NA)	(NA)	19.2	New Orleans SMSA.....	971,000	56.8	(NA)	(NA)	56.9		
Boulder County.....	93,000	13.9	11.9	16.8	13.3	Jefferson Parish.....	245,000	17.0	16.1	5.6	14.2		
Denver City.....	499,000	75.7	65.9	14.9	72.3	New Orleans City.....	640,000	33.0	50.2	(?)	35.8		
Jefferson County.....	176,000	21.4	21.6	-0.9	23.4	St. Bernard Parish.....	39,000	4.5	(NA)	(NA)	4.7		
CONNECTICUT													
Fairfield County.....	*653,589	126.0	119.8	5.2	124.5	St. Tammany Parish.....	47,000	2.3	2.0	15.0	2.2		
Hartford County.....	*689,555	130.3	118.7	9.8	127.1	MARYLAND							
New Haven County.....	*660,315	106.7	99.2	7.6	104.7	(See also District of Columbia)							
DELAWARE													
New Castle County.....	*307,446	21.9	18.2	20.3	21.8	Baltimore SMSA.....	1,811,000	221.8	(NA)	(NA)	243.9		
DISTRICT OF COLUMBIA													
Washington, D.C.-Md.-Va. SMSA.....	2,250,000	(NA)	(NA)	(NA)	(NA)	Anne Arundel County.....	233,000	15.6	(NA)	(NA)	19.0		
Washington City, D.C.....	798,000	75.8	78.5	-3.4	77.7	Baltimore City.....	938,000	126.5	118.4	6.8	125.5		
Montgomery County, Md.....	392,000	68.4	63.9	7.0	68.8	Baltimore County.....	537,000	69.8	46.8	(?)	87.9		
Prince Georges County, Md.....	443,000	45.9	38.7	18.6	45.3	Carroll County.....	58,000	5.3	(NA)	(NA)	5.6		
Alexandria City, Va.....	100,000	11.8	(NA)	(NA)	11.6	Howard County.....	45,000	4.6	3.1	(?)	5.9		
Arlington County, Va.....	180,000	21.9	20.4	7.4	22.0	MASSACHUSETTS							
Fairfax City, Va.....	(?)	(NA)	(NA)	(NA)	(NA)	Boston.....	3,174,000	587.7	539.6	8.9	583.0		
Fairfax County, Va.....	*336,000	36.3	31.5	15.2	36.1	Essex County.....	589,000	96.1	85.2	12.8	95.5		
Falls Church City, Va.....	(?)	1.4	(NA)	(NA)	1.4	Middlesex County.....	1,288,000	222.3	201.7	10.2	220.9		
FLORIDA													
Miami SMSA (Dade County).....	1,049,000	137.4	132.1	4.0	137.1	Norfolk County.....	532,000	102.0	96.7	5.5	101.5		
Tampa-St. Petersburg SMSA.....	844,000	82.7	78.5	5.4	91.3	Suffolk County.....	765,000	167.3	156.0	7.2	165.1		
Hillsborough County.....	431,000	38.1	36.4	4.7	37.6	Other counties:							
Pinellas County.....	414,000	44.6	42.1	5.9	53.7	Bristol.....	*398,488	53.3	50.7	5.1	53.2		
Other counties:						Hampden.....	*429,353	69.5	61.2	13.6	68.6		
Broward.....	*333,946	43.1	40.5	6.4	42.8	Worcester.....	*583,228	86.6	79.3	9.2	86.4		
Duval.....	*455,411	33.2	30.5	8.9	33.1	MICHIGAN							
Orange.....	*263,540	27.2	23.6	15.3	26.0	Detroit SMSA.....	3,889,000	575.3	530.8	8.4	549.7		
GEORGIA													
Atlanta SMSA.....	1,125,000	103.9	(NA)	(NA)	102.1	Macomb County.....	471,000	58.5	55.6	5.2	57.3		
Clayton County.....	59,000	3.7	3.1	19.4	3.7	Oakland County.....	727,000	105.5	85.2	23.8	96.3		
Cobb County.....	131,000	6.8	6.1	11.5	6.8	Wayne County.....	2,691,000	411.3	390.0	5.5	396.1		
De Kalb County.....	294,000	24.7	22.2	11.3	23.1	Other counties:							
Fulton County.....	591,000	66.5	62.2	6.9	66.5	Genesee.....	*374,313	49.5	41.8	18.4	44.9		
Gwinnett County.....	49,000	2.2	(NA)	(NA)	2.0	Kent.....	*363,187	39.2	33.2	18.1	37.9		
HAWAII													
Honolulu City.....	*500,409	31.8	28.6	11.2	31.8	MINNESOTA							
ILLINOIS													
(See also Missouri)													
Chicago SMSA.....	6,480,000	1,005.7	(NA)	(NA)	990.8	Minneapolis-St. Paul SMSA.....	1,556,000	(NA)	(NA)	(NA)	279.7		
Cook County.....	5,282,000	827.0	776.1	6.6	812.8	Anoka County.....	112,000	(NA)	(NA)	(NA)	13.9		
Du Page County.....	358,000	58.4	50.8	15.0	58.4	Dakota County.....	91,000	15.0	14.1	6.4	14.9		
Kane County.....	228,000	29.3	25.7	14.0	29.3	Hennepin County.....	863,000	165.1	157.7	4.7	167.4		
Lake County.....	313,000	48.2	45.8	5.2	48.2	Ramsey County.....	429,000	73.6	71.2	3.4	74.1		
McHenry County.....	92,000	11.8	11.7	0.9	11.9	Washington County.....	61,000	9.6	(NA)	(NA)	9.4		
Will County.....	208,000	31.0	(NA)	(NA)	30.2	MISSOURI							
See footnotes at end of table.													
St. Louis, Mo.-Ill. SMSA.....													
Franklin County, Mo.....													
Jefferson County, Mo.....													
St. Charles County, Mo.....													
St. Louis City, Mo.....													
St. Louis County, Mo.....													
Madison County, Ill.....													
St. Clair County, Ill.....													

QUARTERLY TAX REPORTS

5

Table 2.--LOCAL COLLECTIONS OF PROPERTY TAXES IN SELECTED LOCAL AREAS: 12 MONTHS ENDED MARCH 1965, AND PRIOR PERIODS--Continued
(Dollar amounts in millions. Includes all Standard Metropolitan Statistical Areas which had a 1960 population of 700,000 or more, with their component counties, plus all other counties that had a 1960 population of at least 250,000, except as noted.)

Area	Area population, 1963 or 1960 ¹	Collections, 12 months ended March			Col-lections during calendar year 1964	Area	Area population, 1963 or 1960 ¹	Collections, 12 months ended March			Col-lections during calendar year 1964
		1965	1964	Percent in-crease or de-crease (-)				1965	1964	Percent in-crease or de-crease (-)	
NEBRASKA											
Douglas County.....	*343,490	57.8	51.9	11.4	56.4	OREGON					
NEW JERSEY (See also Pennsylvania)											
Newark SMSA.....	1,784,000	372.8	346.4	7.6	366.5	Portland, Oreg.-Wash. SMSA.....	860,000	126.2	(NA)	(NA)	125.6
Essex County.....	965,000	214.3	195.8	9.4	210.1	Clackamas County, Oreg.....	127,000	17.5	15.4	13.6	17.3
Morris County.....	289,000	60.2	55.9	7.7	59.5	Multnomah County, Oreg.....	524,000	85.9	78.4	9.6	85.6
Union County.....	530,000	98.3	94.7	3.8	96.9	Washington County, Oreg.....	111,000	14.8	(NA)	(NA)	14.7
Clark County, Wash.....						Clark County, Wash.....	99,000	8.0	7.6	5.3	8.0
PENNSYLVANIA											
Philadelph. Pa.-N.J. SMSA.....	4,554,000	466.6	(NA)	(NA)	465.3	RHODE ISLAND					
Bucks County, Pa.....	328,000	34.1	32.3	5.6	34.1	Providence-Pawtucket-Warwick.....	741,000	89.3	(NA)	(NA)	88.7
Chester County, Pa.....	232,000	21.0	(NA)	(NA)	21.0	Bristol County.....	42,000	4.9	(NA)	(NA)	4.9
Delaware County, Pa.....	574,000	64.2	56.8	13.0	64.3	Kent County.....	124,000	12.3	(NA)	(NA)	12.2
Montgomery County, Pa.....	552,000	62.5	65.4	-4.4	62.7	Providence County.....	575,000	72.1	67.5	6.8	71.6
Philadelphia City, Pa.....	2,050,000	176.5	164.6	7.2	177.7	TENNESSEE					
Burlington County, N. J.....	259,000	31.6	26.0	21.5	30.8	Knox County.....	*250,523	20.6	20.9	-1.4	22.0
Camden County, N.J.....	414,000	57.1	50.9	12.2	55.5	Nashville-Davidson.....	*399,743	40.3	34.0	18.5	32.3
Gloucester County, N.J.....	145,000	19.6	17.7	10.7	19.2	Shelby County.....	*627,019	56.3	52.4	7.4	54.6
Pittsburgh SMSA.....	2,356,000	217.1	215.3	0.8	217.7	TEXAS					
Allegheny County.....	1,588,000	164.6	166.3	-1.0	165.1	Dallas SMSA.....	1,211,000	135.2	(NA)	(NA)	132.3
Beaver County.....	201,000	17.6	16.2	8.6	17.7	Collin County.....	46,000	2.8	(NA)	(NA)	2.5
Westmoreland County.....	353,000	21.4	21.6	-0.9	21.4	Dallas County.....	1,066,000	127.5	116.6	9.3	125.2
Other counties:											
Berks.....	*275,414	23.7	22.6	4.9	23.8	Denton County.....	54,000	2.7	(NA)	(NA)	2.4
Erie.....	*250,682	24.6	21.4	15.0	24.2	Ellis County.....	45,000	2.2	(NA)	(NA)	2.2
Lancaster.....	*278,359	18.6	17.7	5.1	18.7	Houston SMSA (Harris County).....	1,394,000	167.9	160.5	4.6	167.2
Lucerne.....	*346,972	20.1	20.2	-0.5	19.9	San Antonio SMSA.....	771,000	48.8	43.2	13.0	47.2
RHODE ISLAND											
Providence-Pawtucket-Warwick.....	741,000	89.3	(NA)	(NA)	88.7	Bexar County.....	741,000	47.7	42.0	13.6	46.1
Bristol County.....	42,000	4.9	(NA)	(NA)	4.9	Guadalupe County.....	30,000	1.1	1.2	-8.3	1.1
Kent County.....	124,000	12.3	(NA)	(NA)	12.2	Other counties:					
Providence County.....	575,000	72.1	67.5	6.8	71.6	El Paso.....	*314,070	26.0	21.5	20.9	24.6
TENNESSEE											
Knox County.....	*250,523	20.6	20.9	-1.4	22.0	Tarrant.....	*538,495	56.1	51.2	9.6	53.9
Nashville-Davidson.....	*399,743	40.3	34.0	18.5	32.3	UTAH					
Shelby County.....	*627,019	56.3	52.4	7.4	54.6	Salt Lake County.....	*383,035	54.4	51.5	5.6	54.1
TEXAS											
Dallas SMSA.....	1,211,000	135.2	(NA)	(NA)	132.3	VIRGINIA					
Collin County.....	46,000	2.8	(NA)	(NA)	2.5	(See also District of Columbia)					
Dallas County.....	1,066,000	127.5	116.6	9.3	125.2	Norfolk City.....	*304,869	18.1	16.7	8.4	17.8
Denton County.....	54,000	2.7	(NA)	(NA)	2.4	WASHINGTON					
Ellis County.....	45,000	2.2	(NA)	(NA)	2.2	(See also Oregon)					
Houston SMSA (Harris County).....	1,394,000	167.9	160.5	4.6	167.2	Seattle-Everett SMSA.....	1,169,000	119.3	106.5	12.0	119.0
San Antonio SMSA.....	771,000	48.8	43.2	13.0	47.2	King County.....	976,000	104.6	94.5	10.7	105.1
Bexar County.....	741,000	47.7	42.0	13.6	46.1	Snohomish County.....	192,000	14.7	12.0	22.5	13.9
Guadalupe County.....	30,000	1.1	1.2	-8.3	1.1	Other counties:					
Other counties:											
El Paso.....	*314,070	26.0	21.5	20.9	24.6	Pierce.....	*321,590	23.1	21.9	5.5	23.3
Tarrant.....	*538,495	56.1	51.2	9.6	53.9	Spokane.....	*278,333	22.4	20.1	11.4	21.4
UTAH											
Salt Lake County.....	*383,035	54.4	51.5	5.6	54.1	WEST VIRGINIA					
VIRGINIA											
(See also District of Columbia)						Kanawha County.....	*252,925	14.3	13.9	2.9	14.0
Norfolk City.....	*304,869	18.1	16.7	8.4	17.8	WISCONSIN					
WASHINGTON											
(See also Oregon)						Milwaukee SMSA.....	1,254,000	220.8	(NA)	(NA)	209.4
Seattle-Everett SMSA.....	1,169,000	119.3	106.5	12.0	119.0	Milwaukee County.....	1,038,000	189.7	*177.4	6.9	179.8
King County.....	976,000	104.6	94.5	10.7	105.1	Ozaukee County.....	40,000	6.0	(NA)	(NA)	5.8
Snohomish County.....	192,000	14.7	12.0	22.5	13.9	Waukesha County.....	176,000	25.1	(NA)	(NA)	23.8
Other counties:											
Pierce.....	*321,590	23.1	21.9	5.5	23.3						
Spokane.....	*278,333	22.4	20.1	11.4	21.4						
WEST VIRGINIA											
Kanawha County.....	*252,925	14.3	13.9	2.9	14.0						
WISCONSIN											
Milwaukee SMSA.....	1,254,000	220.8	(NA)	(NA)	209.4						
Milwaukee County.....	1,038,000	189.7	*177.4	6.9	179.8						
Ozaukee County.....	40,000	6.0	(NA)	(NA)	5.8						
Waukesha County.....	176,000	25.1	(NA)	(NA)	23.8						

Note: The amounts shown are not limited to locally imposed property taxes but are intended to include, where such an arrangement applies, any amounts of State-imposed property taxes collected on behalf of the State by local government offices. The State tax portion makes up a significant part (generally 10 to 20 percent) of the collections shown for major counties of Alabama, Arizona, Kentucky, and Nebraska; and typically 2 to 9 percent of amounts shown for major counties of Colorado, Florida, Kansas, Louisiana, Maryland, Minnesota, New Mexico, Texas, Utah and Washington. NA Not available. ¹Population data are estimates as of July 1, 1963, for those areas shown in the Census Bureau report, Series P-25, No. 298 (issued February 12, 1965). For other areas listed, the population data shown here are as of April 1, 1960, from the 1960 Census of Population, and are marked with an asterisk (*). ²Population shown for Fairfax County includes data for Fairfax City and Falls Church City. ³Not computed because data are strongly affected by change in collection calendar. ⁴Massachusetts State Economic Area "C." ⁵Rhode Island State Economic Area "A." ⁶Data shown incorporate some adjustments in amounts previously reported.

QUARTERLY TAX REPORTS

Table 3.--COLLECTIONS OF SELECTED STATE TAXES, FOR STATES: FIRST QUARTER OF 1965 AND PRIOR PERIODS

State	General sales and gross receipts					Motor fuel sales				
	1st quarter		12-month periods			1st quarter		12-month periods		
	1965 (thousand dollars)	Percent change from 1964	Year ended Mar. 1965 (thousand dollars)	Percent change from--		1965 (thousand dollars)	Percent change from 1964	Year ended Mar. 1965 (thousand dollars)	Percent change from--	
				Year ended Dec. 1964	Year ended Mar. 1964				Year ended Dec. 1964	Year ended Mar. 1964
Alabama.....	38,101	11.5	148,798	2.7	19.4	20,833	4.7	85,617	1.1	5.7
Alaska.....	-	-	-	-	-	1,124	-4.7	5,941	-0.9	2.3
Arizona.....	23,049	0.1	87,566	(1)	4.3	8,722	-10.5	38,107	-2.6	2.9
Arkansas.....	18,341	1.6	74,835	0.4	4.3	11,455	5.6	49,530	1.2	5.7
California.....	255,270	6.3	936,317	1.6	8.7	120,850	5.0	499,238	1.2	17.2
Colorado.....	15,834	6.5	62,418	1.6	3.5	9,689	1.4	45,035	0.3	0.6
Connecticut.....	34,257	25.6	117,892	6.3	13.4	13,645	3.4	56,917	0.8	6.6
Delaware.....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
District of Columbia ²	10,558	2.9	39,752	0.8	7.4	3,198	3.0	12,965	0.7	5.4
Florida.....	77,545	13.4	252,566	3.8	15.3	40,767	5.4	153,541	1.4	5.8
Georgia.....	51,958	12.4	(NA)	(NA)	(NA)	25,437	2.4	(NA)	(NA)	(NA)
Hawaii.....	20,041	10.7	75,378	2.6	8.5	2,657	3.1	10,876	0.7	6.5
Idaho.....	-	-	-	-	-	3,162	3.4	17,415	0.6	7.8
Illinois.....	169,226	9.4	597,273	2.5	7.0	39,233	3.9	167,013	0.9	4.0
Indiana.....	67,344	(3)	429,040	13.3	(3)	26,104	2.0	116,390	0.4	6.3
Iowa.....	25,491	5.5	91,961	1.5	4.6	13,872	-6.1	65,161	-1.4	3.4
Kansas.....	21,907	0.9	87,996	0.2	2.7	10,779	2.8	46,992	0.6	2.7
Kentucky.....	29,008	1.9	114,408	0.5	6.2	17,830	2.7	75,108	0.6	4.1
Louisiana.....	30,542	16.8	115,364	4.0	13.5	18,394	5.4	76,344	1.3	6.5
Maine.....	10,741	10.6	44,898	2.4	18.7	5,632	1.5	26,210	0.3	3.7
Maryland.....	30,145	9.8	113,141	2.4	11.3	18,957	22.3	73,502	4.9	14.1
Massachusetts.....	-	-	-	-	-	21,482	0.9	88,843	0.2	3.4
Michigan.....	148,705	11.7	569,760	2.8	7.8	40,576	5.7	175,395	1.3	6.5
Minnesota.....	-	-	-	-	-	16,607	-7.5	73,291	-1.8	-1.3
Mississippi.....	26,402	20.3	102,596	4.5	15.9	12,097	-3.4	54,434	-0.8	0.4
Missouri.....	59,165	12.3	214,211	3.1	36.9	21,180	6.1	84,361	1.5	0.2
Montana.....	-	-	-	-	-	3,607	(NA)	(NA)	(NA)	(NA)
Nebraska.....	-	-	-	-	-	9,065	-2.9	41,461	-0.6	-7.9
Nevada.....	5,492	2.7	(NA)	(NA)	(NA)	2,382	-23.8	(NA)	(NA)	(NA)
New Hampshire.....	-	-	-	-	-	3,402	-4.6	15,767	-1.0	0.1
New Jersey.....	-	-	-	-	-	32,410	2.0	137,205	0.5	3.9
New Mexico.....	15,016	2.7	62,229	0.6	11.1	6,593	1.9	28,480	0.4	2.6
New York.....	-	-	-	-	-	62,229	0.1	250,795	(1)	3.1
North Carolina.....	41,111	7.3	164,819	1.7	7.0	29,228	2.9	122,616	0.7	5.0
North Dakota.....	6,137	4.2	23,002	1.1	16.6	1,218	-5.2	15,283	-0.4	7.7
Ohio.....	76,615	3.7	312,900	0.9	7.1	59,879	3.8	244,425	0.9	4.9
Oklahoma.....	17,178	4.1	68,533	1.0	4.4	16,567	1.8	68,211	0.4	1.7
Oregon.....	-	-	-	-	-	9,706	1.3	46,423	0.3	8.1
Pennsylvania.....	149,068	10.5	537,335	2.7	13.2	61,007	5.2	257,083	1.2	4.1
Rhode Island.....	9,792	22.4	34,952	5.4	17.9	4,469	2.7	19,474	0.6	3.9
South Carolina.....	23,475	8.6	90,392	2.1	7.4	14,205	2.8	60,414	0.6	3.7
South Dakota.....	4,778	-1.4	18,299	-0.4	0.7	2,757	-0.4	14,021	-0.1	-22.0
Tennessee.....	40,026	9.6	156,905	2.3	11.4	21,296	-1.3	92,821	-0.3	4.0
Texas.....	55,863	11.0	215,339	2.6	12.2	54,047	3.0	216,756	0.7	2.1
Utah.....	13,718	4.4	51,267	1.1	11.7	5,394	1.8	23,924	0.4	2.7
Vermont.....	-	-	-	-	-	2,121	(1)	9,911	(1)	5.0
Virginia.....	-	-	-	-	-	25,752	10.2	107,585	2.3	5.8
Washington.....	81,329	7.5	318,227	1.8	5.1	17,853	-1.4	82,018	0.3	3.6
West Virginia.....	28,315	5.1	109,624	1.3	6.2	6,742	2.9	41,253	0.5	9.8
Wisconsin.....	20,730	2.8	81,021	0.7	37.7	18,315	4.5	84,177	1.0	4.9
Wyoming.....	3,244	2.8	13,326	0.7	2.6	2,296	25.3	9,708	5.0	6.0

See footnotes at end of table.

Table 3.--COLLECTIONS OF SELECTED STATE TAXES, FOR STATES: FIRST QUARTER OF 1965 AND PRIOR PERIODS--Continued

State	Individual income					Motor vehicle and operator's licenses				
	1st quarter		12-month periods			1st quarter		12-month periods		
	1965 (thousand dollars)	Percent change from 1964	Year ended Mar. 1965 (thousand dollars)	Percent change from--		1965 (thousand dollars)	Percent change from 1964	Year ended Mar. 1965 (thousand dollars)	Percent change from--	
				Year ended Dec. 1964	Year ended Mar. 1964				Year ended Dec. 1964	Year ended Mar. 1964
Alabama.....	518,267	42.2	59,475	10.0	29.9	575	-63.0	7,177	-12.0	-1.7
Alaska.....	3,987	19.0	15,360	4.3	9.6	311	40.1	3,616	2.5	15.9
Arizona.....	2,063	-2.1	15,011	-0.3	-14.6	4,601	6.0	12,149	2.2	2.0
Arkansas.....	2,580	0.2	11,012	(¹)	-24.6	10,932	5.6	19,974	3.0	6.8
California.....	55,822	0.5	362,665	0.1	8.0	132,246	8.1	169,363	6.2	2.2
Colorado.....	10,881	27.8	56,748	4.4	11.7	9,904	2.4	20,571	1.1	4.4
Connecticut.....	-	-	-	-	-	5,230	4.9	26,245	0.9	4.6
Delaware.....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
District of Columbia ²	8,169	20.5	34,978	4.1	12.4	5,935	1.3	7,914	1.0	3.3
Florida.....	-	-	-	-	-	40,500	-31.1	66,504	-21.6	-16.3
Georgia.....	16,944	9.9	(NA)	(NA)	(NA)	10,918	0.2	(NA)	(NA)	(NA)
Hawaii.....	8,564	5.4	37,043	1.2	12.6	-	-	-	-	-
Idaho.....	7,516	8.4	27,764	2.1	19.1	5,741	-2.2	11,328	-1.2	-12.8
Illinois.....	-	-	-	-	-	87,957	11.7	129,654	7.7	6.1
Indiana.....	37,515	-7.2	120,370	-2.3	(NA)	34,340	-1.0	44,525	-0.8	1.6
Iowa.....	13,051	14.9	49,990	3.5	4.6	39,596	(¹)	56,896	(¹)	2.7
Kansas.....	7,830	8.2	29,466	2.0	1.8	20,466	2.9	28,937	2.0	2.1
Kentucky.....	12,087	15.8	54,004	3.2	20.0	10,770	-4.9	14,543	-3.7	-14.2
Louisiana.....	5,358	46.3	37,823	4.7	(³)	3,052	-58.9	14,570	-23.1	-13.7
Maine.....	-	-	-	-	-	5,629	-27.3	9,727	-17.9	-13.0
Maryland.....	30,719	19.7	138,676	3.8	16.4	16,210	23.0	35,473	9.3	11.6
Massachusetts.....	40,078	-37.4	197,179	-10.8	-0.2	8,654	54.0	31,658	10.6	15.3
Michigan.....	-	-	-	-	-	37,257	-16.8	80,797	-8.5	-18.1
Minnesota.....	45,460	38.6	158,442	8.7	11.7	30,980	-1.9	51,648	-1.2	9.6
Mississippi.....	2,337	4.6	8,495	1.2	8.6	1,607	42.5	10,303	4.9	5.0
Missouri.....	522,564	34.7	86,106	7.2	12.7	20,225	-4.6	44,902	-2.1	-7.1
Montana.....	4,611	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Nebraska.....	-	-	-	-	-	4,600	4.1	7,576	2.4	-15.5
Nevada.....	-	-	-	-	-	3,539	1.9	(NA)	(NA)	(NA)
New Hampshire.....	345	15.0	1,957	2.4	9.8	5,270	0.5	8,353	0.3	1.9
New Jersey.....	3,017	74.1	8,115	18.8	6.5	36,986	9.2	90,272	3.6	8.6
New Mexico.....	53,966	26.9	14,261	6.3	9.6	9,116	102.0	19,710	30.5	105.4
New York.....	342,045	-16.6	1,136,729	-5.7	-0.6	4101,991	8.5	170,242	4.9	8.4
North Carolina.....	33,085	19.9	128,904	4.5	15.5	32,153	5.3	39,984	4.2	4.8
North Dakota.....	3,479	11.0	9,603	3.7	13.0	8,428	2.2	10,780	1.7	-6.7
Ohio.....	-	-	-	-	-	6,614	14.7	109,331	0.8	-2.8
Oklahoma.....	5,234	21.1	24,460	3.9	32.1	35,209	4.1	47,015	3.1	3.7
Oregon.....	29,129	10.6	139,535	2.1	29.7	10,522	3.2	34,038	1.0	3.6
Pennsylvania.....	-	-	-	-	-	43,699	19.7	104,668	7.4	3.2
Rhode Island.....	-	-	-	-	-	6,693	9.3	11,408	5.3	9.4
South Carolina.....	10,598	42.3	41,026	8.3	23.4	701	2.5	9,004	0.2	-6.1
South Dakota.....	-	-	-	-	-	2,438	19.7	8,864	4.7	-7.9
Tennessee.....	1,514	3.0	6,320	0.7	-2.2	7,743	1.3	34,072	0.3	-13.1
Texas.....	-	-	-	-	-	15,512	5.4	112,195	0.7	6.6
Utah.....	4,764	11.4	21,434	2.3	10.8	5,232	2.7	8,045	1.7	0.8
Vermont.....	2,896	-12.8	16,826	-2.5	16.1	6,084	3.7	9,126	2.4	1.1
Virginia.....	35,863	18.2	137,071	4.2	-34.0	12,075	27.1	47,082	5.8	55.1
Washington.....	-	-	-	-	-	21,190	6.3	32,073	4.1	7.0
West Virginia.....	5,161	11.7	21,589	2.6	23.0	986	2.3	21,728	0.1	2.1
Wisconsin.....	75,366	20.8	263,711	5.2	35.1	16,218	9.2	51,575	2.7	6.2
Wyoming.....	-	-	-	-	-	2,278	-5.3	8,410	-1.5	8.7

Note: Differences between collections of successive periods may arise not only from trends in the volume of taxable items or transactions, but potentially also from any of numerous other factors, such as statutory changes in tax rate; changes (by either legislation or legal rulings) in the coverage of particular taxes; or major shifts in methods of tax collection or its timing, such as the adoption or revision of withholding procedures.

NA Not available.

¹Less than 0.05 percent.

²The amounts shown for the District of Columbia appear here for convenient reference in relation to corresponding data for individual State governments. However, these amounts are included as local rather than State tax revenue in table 1.

³Not computed because data are not closely comparable.

⁴Data shown incorporate some adjustment of amounts previously reported.

⁵Corporation income taxes tabulated with individual income taxes; allocation not available for individual State presentation.